



San Bernardino LAFCO Fiscal Indicators

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County Service Area 20 (Joshua Tree)

Report Created:1/22/2018

County Service Area 20 is governed by the County Board of Supervisors and is authorized by LAFCO to provide the following functions: park and recreation, roads, and streetlighting. The district has nine employees. The district provides funding for four parks, three ball fields, recreation center building, water playground, skateboard park, community center, and 297 streetlights in the Joshua Tree community. Funding is derived from property taxes and a \$30 improved parcel and \$10 unimproved parcel service charge. Currently there are approximately 4,408 improved parcels and 5,618 unimproved parcels. Additional information on the District can be accessed via the link below.

[Agency Information \(map, contact information, fiscal indicators\) under construction.](#)



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Change in Assessed Value

Description

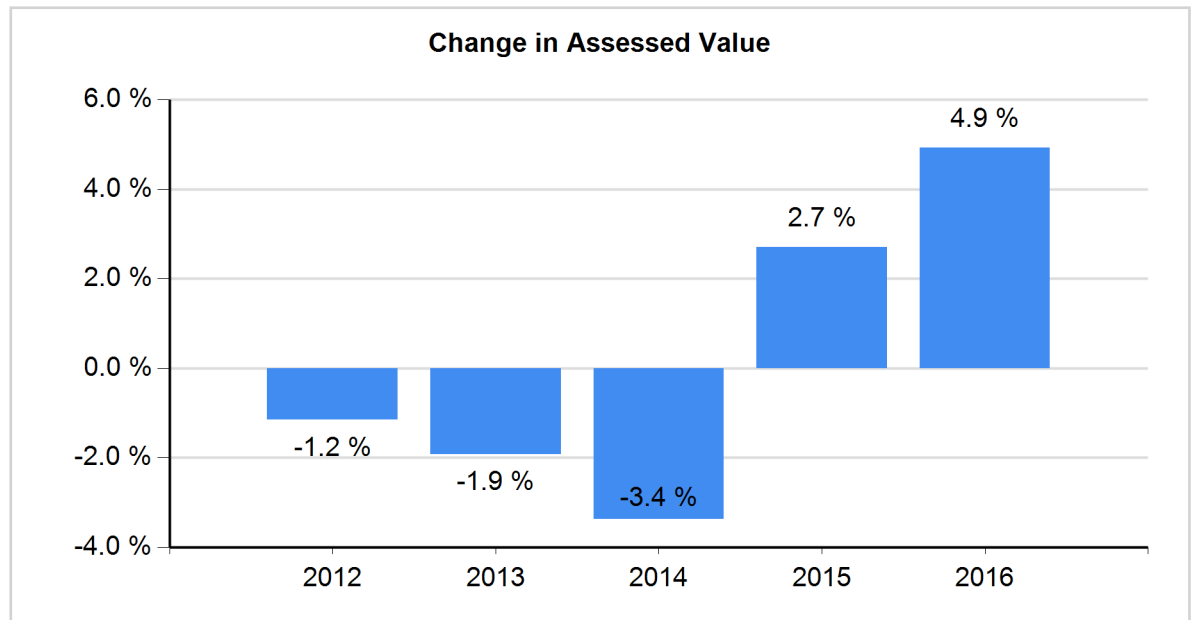
There is a correlation between assessed property value and the receipt of the general property tax levy.

Formula:

change in tax roll
value/beginning tax
roll value

Source:

County Auditor -
Agency Net
Valuations



2012	2013	2014	2015	2016
(\$5,864,448)	(\$9,593,731)	(\$16,267,866)	\$13,426,805	\$25,699,832
\$507,833,917	\$498,240,186	\$481,972,320	\$495,399,125	\$521,098,957
-1.2%	-1.9%	-3.4%	2.7%	4.9%

Agency Response



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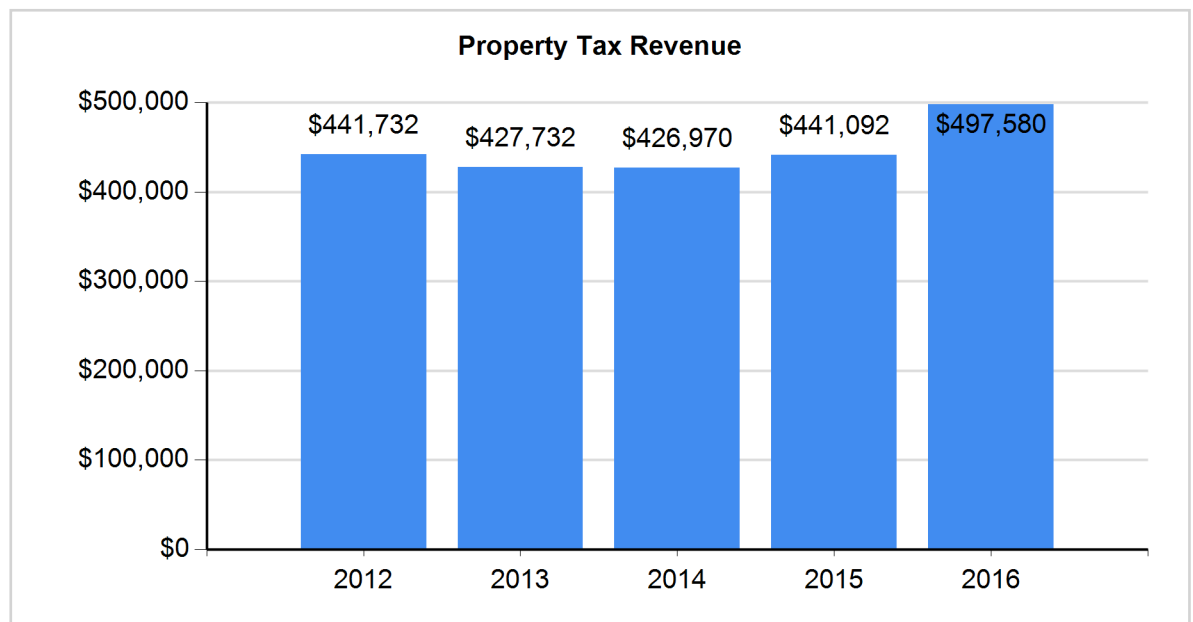
Property Tax Revenue

Description

This indicator will have more importance for those agencies heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the level of stability of an agency's revenue base.

Formula:
property tax revenue

Source:
Statement of
Activities; Statement
of Revenues,
Expenditures and
Changes in Fund
Balance/Net Position



Agency Response



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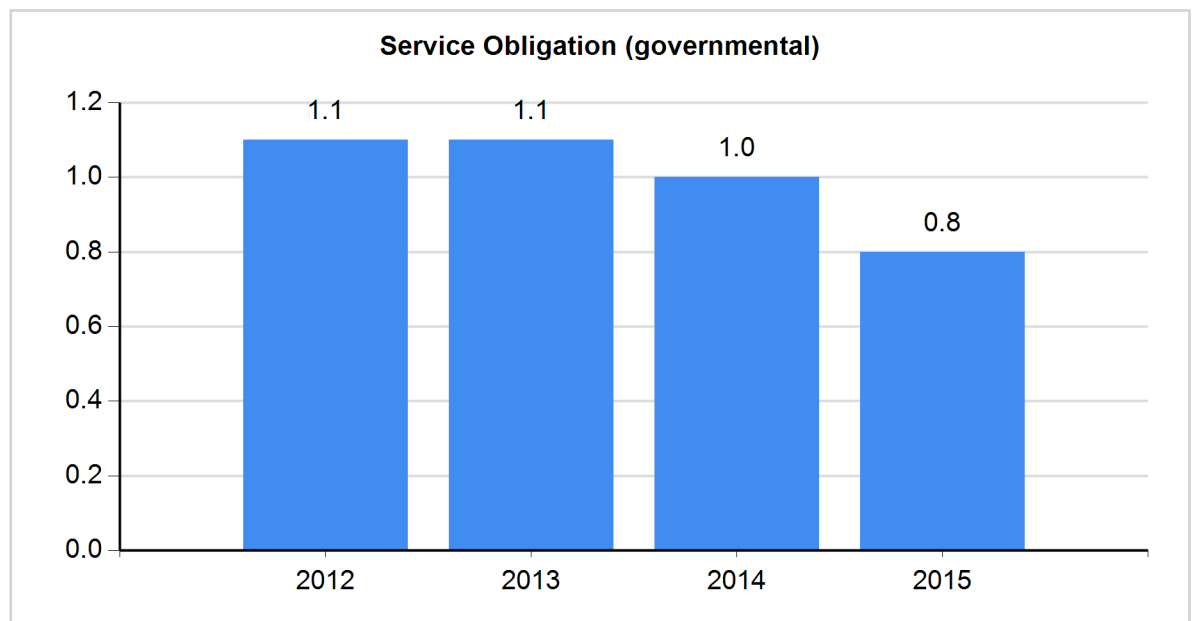
Service Obligation (governmental)

Description

Measures whether or not a government's annual revenues were sufficient to pay for annual operations. A ratio of one or higher indicates that a government lived within its annual revenues.

Formula:
$$\frac{\text{operating revenue}}{\text{operating expenditures}}$$

Source:
Statement of Revenues, Expenditures and Changes in Fund Balance



2012	2013	2014	2015	2016
\$695,031	\$696,079	\$704,853	\$731,923	\$748,390
\$638,341	\$616,981	\$736,722	\$876,717	-
1.1	1.1	1.0	0.8	-

Agency Response



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Liquidity

Description

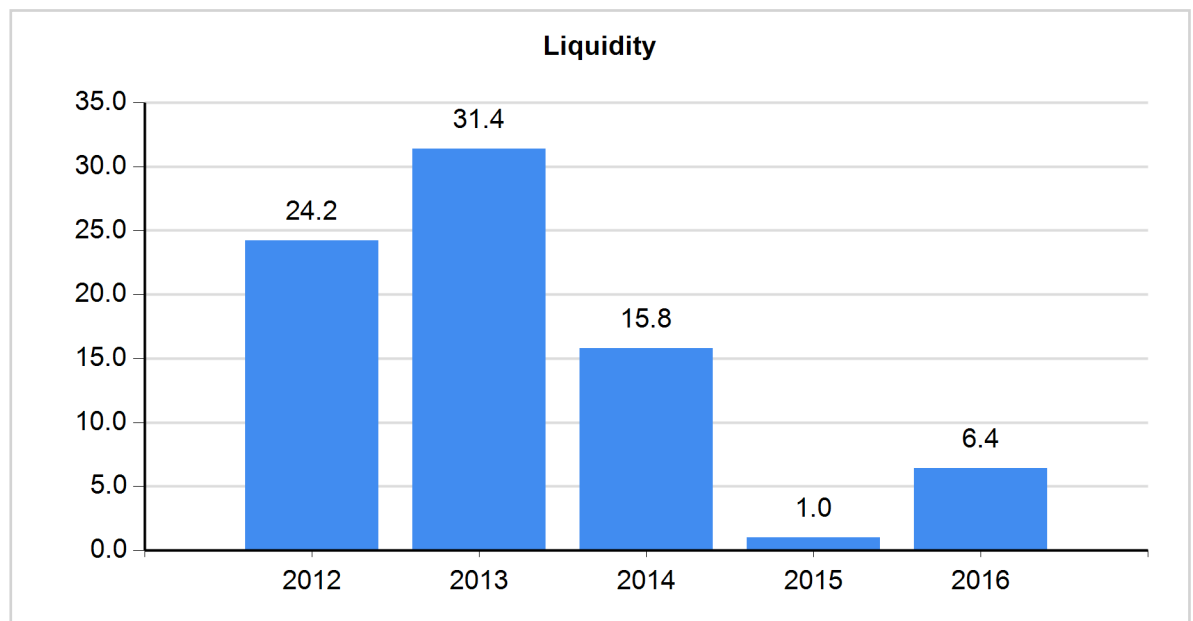
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

Formula:

cash & investments
(does not include
fiscal agents,
restricted, or
fiduciary)/current
liabilities

Source:

Statement of Net
Position



2012	2013	2014	2015	2016
\$391,779	\$448,716	\$263,585	\$198,374	\$123,150
\$16,195	\$14,294	\$16,727	\$193,701	\$19,365
24.2	31.4	15.8	1.0	6.4

Agency Response